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FAX TRANSMISSION**DATE:** February 27, 2007**PTO IDENTIFIER:** Application Number 10/027,006-Conf. #1148
Patent Number**Inventor:** Masayoshi Kobayashi**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** DICKSTEIN SHAPIRO LLP

Hua Gao

PHONE: (212) 277-6631**Attorney Dkt. #:** M1912.0025**PAGES (Including Cover Sheet):** 23**CONTENTS:** Response to Non Final Office Action (22 page)

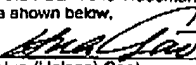
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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8300, on the date shown below.	
Dated: February 27, 2007	Signature:  (Hua (Helene) Gao)

Docket No.: M1912.0025
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**In re Patent Application of:
Masayoshi Kobayashi

Application No.: 10/027,006

Confirmation No.: 1148

Filed: December 26, 2001

Art Unit: 2661

For: COMMUNICATION SYSTEM AND PACKET
SWITCHING METHOD THEREOF

Examiner: R. W. Wilson

RESPONSE TO NON-FINAL OFFICE ACTIONMS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated November 27, 2006, please amend the above-identified U.S. patent application as follows:

No claim has been amended. The listing of claims is attached solely for the convenient reference of the Examiner.

Remarks/Arguments begin on page 19 of this paper.

DOCSNY-224660v02

U.S. Patent Application No. 10/027,006
Reply to Office Action of November 27, 2006

Docket No.: M1912.0025

FEE CALCULATION

Any additional fee required has been calculated as follows:

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	Additional Fee
Total	55	- 55* =		x 50.00	
Independent	8	- 8** =		x 200.00	
First presentation of Multiple Dependent Claim(s) (if applicable)					
TOTAL					-0-

*not less than 20

** not less than 3

No additional fee is required.

In the event a fee is required or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 CFR 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 CFR 1.135. The fee under 37 CFR 1.17 should be charged to our Deposit Account No. 50-2215.